

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

FILED
RICHARD W. NAGEL
CLERK OF COURT

MAY -2 2025 2:51 P

UNITED STATES OF AMERICA,

Plaintiff,

vs.

DURRELL GIVENS-CALDWELL,

Defendant.

CASE NO.

JUDGE

INFORMATION

18 U.S.C. § 371

U.S. DISTRICT COURT
SOUTHERN DISTRICT
OF OHIO-COLUMBUS

2:25-CR-178
Graham

THE UNITED STATES ATTORNEY CHARGES:

At times material to the Information:

1. From around 2015 through around 2022, Defendant **DURRELL GIVENS-CALDWELL** owned and operated Fortune Elite Business Solutions (“Fortune”), a tax-preparation business in Columbus, Ohio.
2. From around 2020 through around 2021, **GIVENS-CALDWELL** hired Person 1 as a return preparer at Fortune.

COUNT ONE

(Conspiracy to Aid in the Preparation of a False and Fraudulent Tax Return)

3. Paragraphs 1 through 2 are incorporated here.
4. From around tax year 2018 through around tax year 2021, in the Southern District of Ohio, Defendant **DURRELL GIVENS-CALDWELL**, Person 1, and others known and unknown to the U.S. Attorney, knowingly and voluntarily

conspired and agreed to commit the offense of aiding in the preparation of a false and fraudulent tax return, in violation of 26 U.S.C. § 7206(2).

Object of the Conspiracy

5. The object of the conspiracy was for **GIVENS-CALDWELL** and Person 1 to falsify client returns to maximize refunds, which permitted the coconspirators to share in the fraudulent refunds and expand their business by advertising large refunds.

Manner and Means of the Conspiracy

It was part of the conspiracy that:

6. **GIVENS-CALDWELL**, Person 1, and others prepared false returns for Fortune clients, including through false Schedules C and false Forms 7202.

7. **GIVENS-CALDWELL** and Person 1 exchanged text messages discussing methods to maximize client refunds without raising suspicion with the IRS.

8. **GIVENS-CALDWELL** filed false returns prepared by himself, Person 1, and others.

Overt Acts

9. On or around February 7, 2019, **GIVENS-CALDWELL** filed a return he had prepared for a client that included a false Schedule C and caused a tax loss of approximately \$194.

10. On or around February 2, 2021, **GIVENS-CALDWELL** and Person 1 exchanged text messages about how to inflate client refunds. After **GIVENS-CALDWELL** explained how to “play with” the numbers on a Schedule C, Person 1

sent a photo of an online Schedule C and replied, “I put 1600 in there & it went from 243 to 5619.” **GIVENS-CALDWELL** replied, “Told you !” and quickly followed up with, “But you don’t wanna go overboard Because they’ll audit.”

11. On or around March 30, 2022, **GIVENS-CALDWELL** filed a return prepared by Person 1 that included a false Schedule C and a false Form 7202 and caused a tax loss of approximately \$15,319.

In violation of Title 18, United States Code, Section 371.

KELLY A. NORRIS
Acting United States Attorney

David J. Twombly
DAVID J. TWOMBLY (92558)
Assistant United States Attorney